HONOURABLE SRI JUSTICE J.CHELAMESWAR
And
HONOURABLE SRI JUSTICE D.APPARAO

THURSDAY, TWENTIETH DAY OF JULY TWO THOUSAND SIX

WRIT PETITION NOs.14254 & 14273 of 2006

Between:

M/s.Alpine Woods Private Limited,
Annojiguda village,
Ghatkesar Mandal. .. Petitioner

And

1. The Appellate Deputy Commissioner (C.T.),
Hyderabad and another.

..Respondents

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COMMON ORDER: (Per Hon'ble Sri DAR, J)**:**

The petitioner is a registered dealer under the A.P.General Sales Tax Act, 1957 (for short 'the Act') and the Central Sales Tax Act, 1956. For the assessment year 1999-2000, the petitioner was assessed under the A.P.G.S.T. Act and C.S.T.Act separately on 29-03-2004. Aggrieved by the said orders, he preferred appeals to the 1st respondent-Appellate Deputy Commissioner (C.T.), Hyderabad on 11-08-2004. The said appeals were rejected for non-compliance of the requirements of making the deposit of the admitted tax as contemplated under Section 19 of the Act. Therefore, the present appeals are filed.

2. Heard the learned counsel for the parties.

3. It is represented that the petitioner has since paid the amounts, which were required to be paid for entertaining the appeal. Earlier a Division Bench of this Court in W.P.Nos.27037 of 2005, 7777 of 2006, 8522 of 2006, in similar circumstances, opined that the appellate authority could be directed to restore the appeal on record and decide it on merits through there was some delay in compliance the requirements of Section 19 of the Act.

4. In the circumstances, we deem it appropriate to dispose of the writ petitions at the admission stage, setting aside the impugned orders dated 23-09-2005, directing the 1st respondent to consider the appeals on merits in accordance with law, subject to the condition that the appeals are otherwise maintainable.

5. Accordingly, both the Writ Petitions are disposed of with the aforementioned direction. No order as to costs.

(J.CHELAMESWAR, J)

(D.APPARAO, J)

July 20, 2006.
Kvr